

Venky Steels Pvt. Ltd.

Civil Writ Jurisdiction Case No.3759 of 2020

FORUM

Patna High Court

ORDER DATE

12 Sep 2024

NOTE TYPE

Source extract

01 CONCLUDING COURT PASSAGE - SOURCE EXTRACT

The Commissioner had obviously read the reasons and made a written order that he was satisfied on the basis of reasons recorded, that this was a fit case for notice issued under Section 148. Section 151 requires the Principal Commissioner to be satisfied of the reasons recorded by the Assessing Officer, that it was a fit case for issuance of such notice, where the notice was issued beyond expiry of 4 years. There is no requirement for the Commissioner to record his own reasons and it would suffice that he records the satisfaction regarding the reasons recorded by the Assessing Officer. 12. In N.C. Cables (supra) the High Court of Delhi held in para 11, that: "It is not as if the Commissioner of Income-tax (Appeals) has to record elaborate reasons for agreeing with the noting put up. At the same time, satisfaction has to be recorded of the given case which can be reflected in the briefest possible manner." (sic para 11) This is in consonance with our finding in the previous paragraph. 13. We find absolutely no reason to interfere with the notice issued under Section 148, on the grounds raised in the writ petition. 14. The assessment order, amenable to statutory appeal can be challenged, subject to just exceptions on limitation. On that count, we notice that the above writ petition was registered on 17.02.2020 and has been pending till date, which period obviously can be considered for condonation, if an appeal is filed within a period of 2 months from the date of uploading of this order. We make it clear that we have not looked at the delay, otherwise than the pendency of the writ petition; which period alone we observe, is entitled to condonation. The writ petition stands dismissed with the above liberty.

SOURCE & VERIFICATION

Supplied court copy / compilation pp. 979-985

READ ORDER

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